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Report on minority accounting graduates, enrollment, and public accounting professionals, 1996 : for academic year 1994-95

Gregory Johnson

Leticia R. Romeo

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**Report on Minority
Accounting Graduates,
Enrollment and
Public Accounting
Professionals—1996
For Academic Year 1994–95**



*Minority Initiatives Committee
Academic & Career Development*

**Report on Minority
Accounting Graduates,
Enrollment and
Public Accounting
Professionals—1996
For Academic Year 1994–95**

By
Gregory Johnson, CPA
Manager—Minority Initiatives
Academic & Career
Development Team

Assisted by
Leticia B. Romeo
Coordinator
Academic & Career
Development Team

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Introduction and Highlights

The American Institute of Certified Public Accountants' (AICPA) Academic & Career Development Team is pleased to present the *Report on Minority Accounting Graduates, Enrollment and Public Accounting Professionals — 1996*. This report is based on a survey conducted in late 1995/early 1996 of U.S. colleges and universities that offer accounting programs and a survey of public accounting firms and sole practitioners affiliated with the Institute.

This report provides detailed information on minority accounting students enrolled in and graduated from U.S. colleges and universities that offer accounting programs. Information is presented for Historically and Predominantly Black Colleges and Universities (HBCU), other predominantly minority schools as well as majority schools. For purposes of this report, predominantly minority schools are classified as those with total minority enrollment of more than 50% of overall enrollment. Information is provided for Bachelor's, Master's, and Ph.D. graduates and enrollees by school type (Minority Schools, Majority Schools, and All Schools).

The report also provides information on new minority graduates hired by CPA firms, the number of minority professionals, CPAs and partners employed by CPA firms. This section of the report includes information by firm type (Minority-Owned CPA Firms, Majority-Owned CPA Firms, and All CPA Firms). Minority-Owned CPA Firms were self identified by the respondents.

For purposes of this report, minorities are defined as those of Black, Native American/Alaskan Native, or Asian/Pacific Island races or of Hispanic ethnic origin. Please note that this report includes a category "Other," in which respondents placed information on persons they believed did not fit into the predefined racial/ethnic categories on the survey form. In previous releases of this report "Other Minorities" was used to capture data for this category and was included in the totals for "Minorities."

Both the supply and demand sections of the report present data weighted to provide a normative profile of the recipients of accounting degrees and individuals newly hired by CPA firms. In addition, detailed gender data is provided for minority accounting graduates, minority student enrollment, graduates hired by CPA firms, and CPAs employed by CPA firms.

Following are some of the more significant findings from the report:

- There was a total of 61,425 accounting graduates with Bachelor's, Master's and Ph.D. degrees for the 1994–95 academic year. The total is slightly higher than the 60,862 graduates from the 1993–94 academic year.
- A total of 12,760 minority accounting students graduated in 1995, accounting for about 21% of all accounting graduates.
- The total number of accounting graduates with Bachelor's degrees was relatively unchanged in 1995, but decreased to 53,360 from 53,450 in 1994. However, graduates with Master's degrees increased 10% to 7,860 in 1995 from 7,170 in 1994. Minorities accounted for 21% of all accounting graduates with Bachelor's degrees and 20% of accounting graduates with Master's degrees.
- Of all accounting graduates with Bachelor's degrees, Asian/Pacific Islanders and Blacks each accounted for 8%, and Hispanics 5%. Native American/Alaskan Natives were less than .5%.
- Of the accounting graduates with Master's degrees, Asian/Pacific Islanders accounted for 13%; Blacks 3%; Hispanics 4%. Native American/Alaskan Natives accounted for less than .5% of all accounting graduates with Master's degrees. The number of Asian/Pacific Island and Hispanic graduates with Master's degrees increased 65% and 14%, respectively. The number of graduates who are Black and Native American/Alaskan Native decreased 10% and 42%, respectively.

- There was a total of 205 graduates with Ph.D. degrees in 1995 as compared with 242 graduates in 1994.
- Minority females outnumbered minority males 60% to 40% among accounting graduates with Bachelor's degrees and 54% to 46% among graduates with Master's degrees.
- The total number of students enrolled in accounting degree programs (Bachelor's, Master's and Ph.D.) for the 1994–95 academic year was 213,770, an increase of 2% from the 1993–94 academic year. Overall, enrollment in Bachelor's and Master's degree programs was relatively unchanged, but the number of students enrolled in Ph.D. programs decreased 13% to 870 from 1,002.
- Minority enrollment in Ph.D. programs increased to 290 from 230.
- Minorities represented 27% all accounting students enrolled in Bachelor's degree programs, with Asian/Pacific Islanders totaling 8%, Blacks 12%, and Hispanics 7%. Native American/Alaskan Natives accounted for less than .5% of all accounting students enrolled in Bachelor's degree programs.
- There were 15,430 Asian/Pacific Islanders enrolled in Bachelor's degree programs, up from 13,680 in 1994; 22,765 Blacks as compared to 22,155 in 1994; 12,695 Hispanics as compared to 12,550 in 1994. Native American/Alaskan Native enrollments decreased to 845 from 930.
- Minorities accounted for 20% of all students enrolled in Master's degree programs. Asian/Pacific Islanders represented 12%, while Blacks were 4% and Hispanics 4%. Native American/Alaskan Natives were less than .5% of all enrollment in Master's degree programs.
- There were 2,460 Asian/Pacific Islanders and 855 Hispanics enrolled in Master's degree programs, representing increases from 1994 of 43% and 14%, respectively. There were 765 Blacks enrolled, a decrease of 4%, and 55 Native American/Alaskan Natives, a decrease of 15%.
- The gender breakdown among minority students enrolled in accounting programs was similar to the breakdown among minority accounting graduates with minority females outnumbering males 61% to 39% in Bachelor's degree programs and 53% to 47% in Master's degree programs.
- A total of 26,110 graduates were hired by CPA firms in 1995, an increase of 4% from 1994. Overall, Minorities were about 16% of all graduates hired, with Asian/Pacific Islanders accounting for 8%, Blacks 4%, Hispanics 3%, and Native American/Alaskan Natives and others accounting for 1%.
- The total number of professionals employed by CPA firms in 1995 was 266,955 as compared to 255,115 in 1994.
- Minority CPAs employed by CPA firms remained constant at 5% of all CPAs in CPA firms; Asian/Pacific Islanders were 2.5%, Blacks 1%, and Hispanic 1.5%.
- Minorities accounted for 4% of all partners in CPA firms.
- Among new graduates hired by CPA firms, females outnumbered males for all ethnic/racial groups, except among Hispanics, where the proportion was equal. Among minority hires, females were strikingly higher for Blacks and Native American/Alaskan Natives, where they were 70% and 73% of hires, respectively.

The Supply of Minority Accounting Graduates and Enrollees

In late 1995 and early 1996, the AICPA conducted a survey of U.S. colleges and universities that offer accounting degrees at the Baccalaureate, Master's, or Ph.D. level. A total of 863 schools were surveyed for this report, including 86 minority institutions. The overall response rate for the supply portion of the report was 49 percent. The following tables present information on the schools surveyed, including graduates, placement, and enrollment data by ethnicity and school type.

Survey Response Rates

	<i>Number of Questionnaires Mailed</i>	<i>Number of Schools Responding</i>	<i>Response Rate %</i>
AACSB-Accredited Business Administration Program	190	101	53
ACBSP-Accredited Business Administration Program	50	37	74
Nonaccredited Business Administration Program	512	205	40
AACSB-Accredited Accounting Program	111	83	75
Total Schools Surveyed	<u>863</u>	<u>426</u>	<u>49</u>
Majority Schools	777	380	49
Minority Schools	86	46	53

Accounting Degrees Awarded

	<i>Bachelor's</i>	<i>Master's</i>	<i>Ph.D.</i>	<i>Total</i>
Minority Schools	4,490	440	5	4,935
Majority Schools	48,870	7,420	200	56,490
All Schools—1994–95	53,360	7,860	205	61,425
All Schools—1993–94	53,450	7,170	242	60,862
All Schools—1992–93	50,060	5,330	200	55,590

FIGURE 1
Percentage of New Accounting Graduates
by School Type and Degree

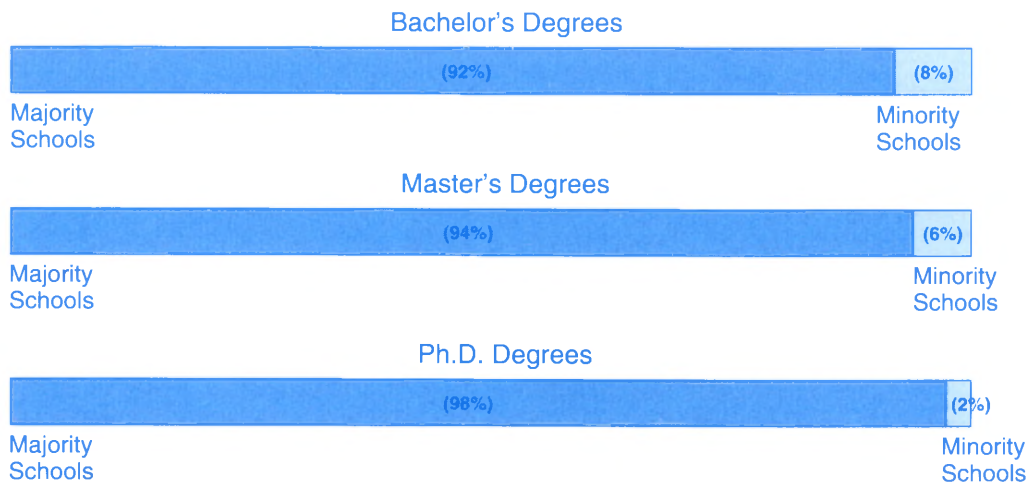


TABLE 3
New Minority Accounting Graduates
by School Type and Degree

	<i>Bachelor's</i>	<i>Master's</i>	<i>Ph.D.</i>	<i>Total</i>
Minority Schools	3,460	185	5	3,650
Majority Schools	7,680	1,380	50	9,110
All Schools—1994–95*	11,140	1,565	55	12,760
All Schools—1993–94	12,080	1,785	64	13,929
All Schools—1992–93	8,730	1,210	40	9,980

* The total for “minorities” include only Black, Asian/Pacific Islander, and Native American/Alaskan Native races and those persons of Hispanic ethnic origin. In previous releases of this report, the category “other minorities” was included in the total for “minorities.”

TABLE 4

New Accounting Graduates With Bachelor's Degrees
by Racial/Ethnic Background and School Type

	Minority Schools	Majority Schools	All Schools
Asian/Pacific Islander	775	3,415	4,190
Black	1,890	2,315	4,205
Hispanic	790	1,765	2,555
Native American/Alaskan Native	5	185	190
White	785	40,080	40,865
Other	245	1,110	1,355

FIGURE 2

Percentage of New Accounting Graduates
with Bachelor's Degrees by School Type

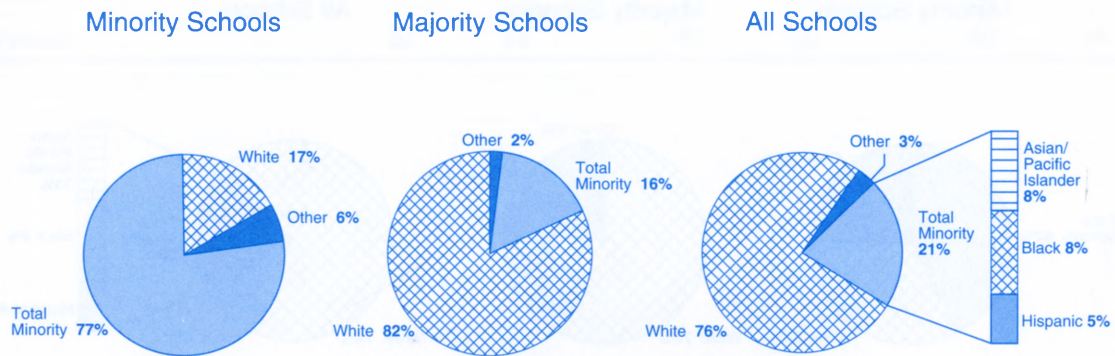


TABLE 5

Accounting Graduates With Master's Degrees
by Ethnic/Racial Background and School Type

	Minority Schools	Majority Schools	All Schools
Asian/Pacific Islander	60	940	1,000
Black	30	225	255
Hispanic	95	195	290
Native American/Alaskan Native	*	20	20
White	145	5,705	5,850
Other	110	335	445

* None identified in survey.

FIGURE 3

Percentage of New Accounting Graduates With
Master's Degrees by School Type

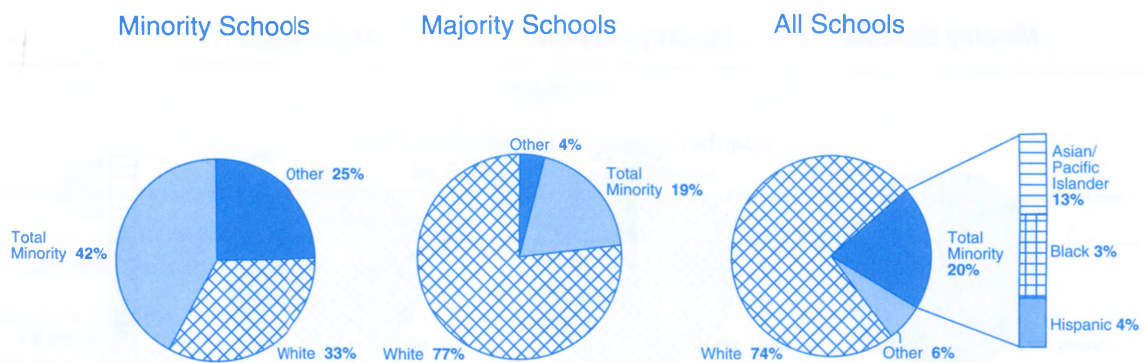


TABLE 6

New Minority Accounting Graduates
With Bachelor's and Master's Degrees
by Geographic Region (%)

	<i>Eastern</i>	<i>North Central</i>	<i>Southern</i>	<i>Pacific</i>
Bachelor's	28	40	13	19
Master's	31	19	29	21

Gender Data for New Minority Accounting Graduates

TABLE 7

New Minority Accounting Graduates
With Bachelor's and Master's Degrees
by Gender (%)

	<u>Minority Schools</u>		<u>Majority Schools</u>		<u>All Schools</u>	
	<i>Bachelor's</i>	<i>Master's</i>	<i>Bachelor's</i>	<i>Master's</i>	<i>Bachelor's</i>	<i>Master's</i>
Male	39	53	40	44	40	46
Female	61	47	60	56	60	54

Placement of New Accounting Graduates

TABLE 8

Placement of New Accounting Graduates With Bachelor's Degrees
by Ethnic/Racial Background—Minority Schools[†]

	<i>Asian/ Pacific Islander (%)</i>	<i>Black (%)</i>	<i>Hispanic (%)</i>	<i>Native American/ Alaskan Native (%)</i>	<i>White (%)</i>	<i>Other (%)</i>
Public accounting	*	13	25	*	19	*
Business/Industry	20	30	31	*	31	*
Government	*	8	16	*	9	*
Nonprofit	3	2	2	*	1	*
Other areas	*	3	*	*	*	*
Graduate school	27	8	7	100	6	*
Unknown	50	36	19	*	34	*

* Less than 0.5%.

[†] The base for this table includes 1,070 graduates, of which 30 are Asian/Pacific Islander, 725 are Black, 108 are Hispanic, 1 is Native American/Alaskan Native, and 206 are White.

TABLE 9

Placement of New Accounting Graduates With Bachelor's Degrees
by Ethnic/Racial Background—Majority Schools[†]

	<i>Asian/ Pacific Islander (%)</i>	<i>Black (%)</i>	<i>Hispanic (%)</i>	<i>Native American/ Alaskan Native (%)</i>	<i>White (%)</i>	<i>Other (%)</i>
Public accounting	23	16	25	12	28	23
Business/Industry	24	33	30	32	30	11
Government	2	9	4	12	3	1
Nonprofit	*	3	2	4	2	*
Other areas	6	1	1	8	1	1
Graduate school	8	7	4	4	11	5
Unknown	37	31	34	28	25	59

* Less than 0.5%.

[†] The base for this table includes 8,113 students, of which 443 are Asian/Pacific Islander, 346 are Black, 178 are Hispanic, 25 are Native American/Alaskan Native, 7,024 are White, and 97 are Other.

TABLE 10
Placement of New Accounting Graduates With Master's Degrees
by Ethnic/Racial Background—All Schools[†]

	<i>Asian/ Pacific Islander (%)</i>	<i>Black (%)</i>	<i>Hispanic (%)</i>	<i>Native American/ Alaskan Native (%)</i>	<i>White (%)</i>	<i>Other (%)</i>
Public accounting	32	43	69	*	55	10
Business/Industry	31	23	18	*	23	10
Government	2	6	3	*	3	*
Nonprofit	1	2	*	*	1	*
Other areas	13	6	*	*	2	5
Graduate school	1	*	2	*	2	5
Unknown	20	20	8	*	14	70

* Less than 0.5%.

[†] The base for this table includes 1,681 graduates, of which 204 are Asian/Pacific Islander, 49 are Black, 39 are Hispanic, 1 is Native American/Alaskan Native, 1,349 are White, and 39 are Other. Because of the relatively low number of students graduated from minority schools with master's degrees, placement information is presented for accounting graduates from all schools.

Accounting Enrollment

TABLE 11
Enrollment of All Accounting Students
by School Type and Degree

	<i>Bachelor's</i>	<i>Master's</i>	<i>Ph.D.</i>	<i>Total</i>
Minority Schools	23,170	1,550	20	24,740
Majority Schools	169,700	18,480	850	189,030
All Schools—1994–95	192,870	20,030	870	213,770
All Schools—1993–94	189,865	19,450	1,002	210,317
All Schools—1992–93	179,690	12,030	1,070	192,790

FIGURE 4
Percentage of Enrollment of Accounting Students
by School Type and Degree

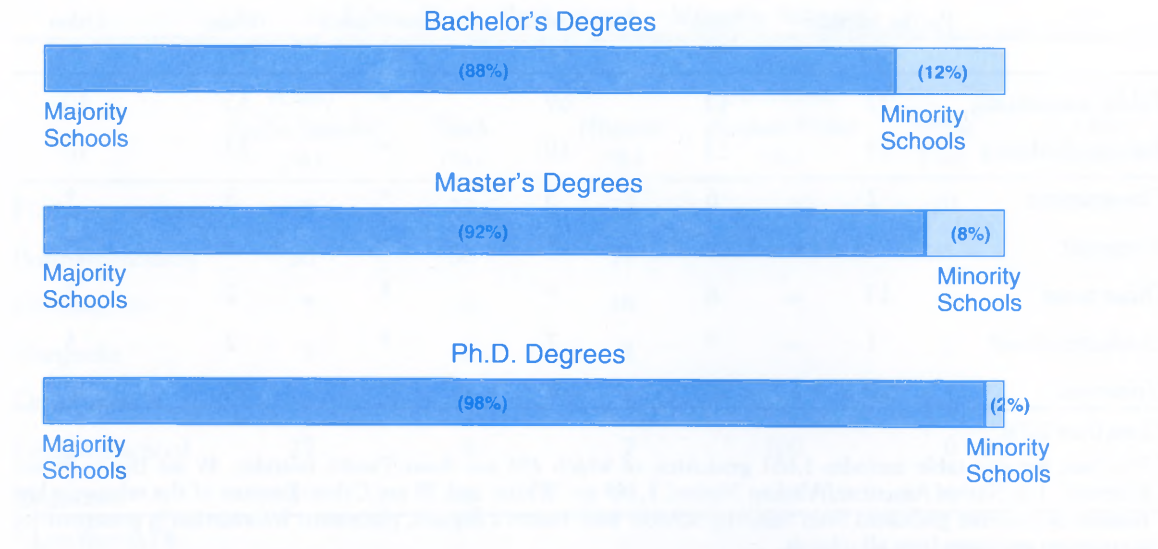


TABLE 12
Enrollment of Minority Accounting Students
by School Type and Degree

	<i>Bachelor's</i>	<i>Master's</i>	<i>Ph.D.</i>	<i>Total</i>
Minority Schools	18,615	735	10	19,360
Majority Schools	33,120	3,400	280	36,800
All Schools—1994–95*	51,735	4,135	290	56,160
All Schools—1993–94	55,060	4,864	230	60,154
All Schools—1992–93	41,170	2,770	230	44,170

* The total for "minorities" include only Black, Asian/Pacific Islander, and Native American/Alaskan Native races and those persons of Hispanic ethnic origin. In previous releases of this report, the category "other minorities" was included in the total for "minorities."

TABLE 13
Accounting Enrollment in Bachelor's Degree Programs by Ethnic/Racial Background and School Type

	<i>Minority Schools</i>	<i>Majority Schools</i>	<i>All Schools</i>
Asian/Pacific Islander	4,050	11,380	15,430
Black	10,115	12,650	22,765
Hispanic	4,400	8,295	12,695
Native American/Alaskan Native	50	795	845
White	3,455	132,515	135,970
Other	1,100	4,065	5,165

FIGURE 5
Percentage of Enrollment of Accounting Students with Bachelor's Degrees by School Type

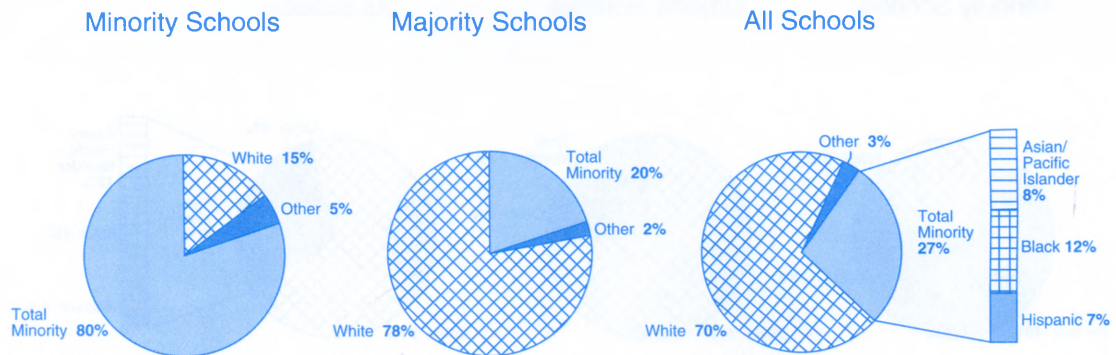


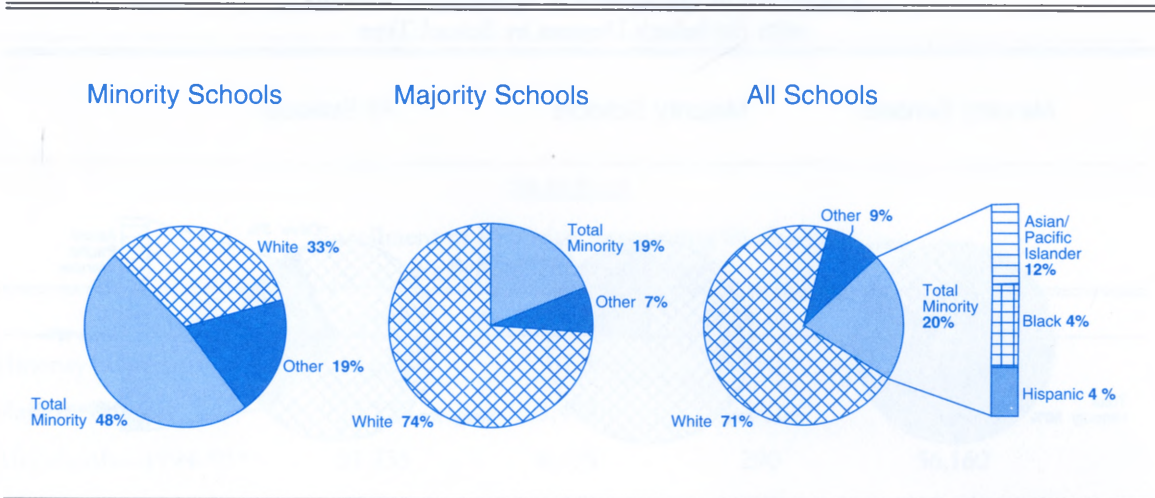
TABLE 14

Accounting Enrollment in Master's Degree Programs
by Ethnic/Racial Background and School Type

	Minority Schools	Majority Schools	All Schools
Asian/Pacific Islander	290	2,170	2,460
Black	125	640	765
Hispanic	315	540	855
Native American/Alaskan Native	5	50	55
White	515	13,710	14,225
Other	300	1,370	1,670

FIGURE 6

Percentage of Accounting Enrollment in Master's Degree Programs
by Ethnic/Racial Background and School Type



Gender Data for Minority Accounting Enrollees

TABLE 15

Minority Accounting Students Enrolled
in Bachelor's and Master's Programs
by Gender (%)

	<i>Minority Schools</i>		<i>Majority Schools</i>		<i>All Schools</i>	
	<i>Bachelor's</i>	<i>Master's</i>	<i>Bachelor's</i>	<i>Master's</i>	<i>Bachelor's</i>	<i>Master's</i>
Male	37	50	40	46	39	47
Female	63	50	60	54	61	53

The Demand for Minority Accounting Graduates and Professionals in Public Accounting

In early 1996, the AICPA conducted a survey of about 6,000 public accounting firms and sole practitioners affiliated with the Institute. Survey Questionnaires were sent to those individuals responsible for human resources and asked a variety of questions about newly hired graduates and professional staff. The core question in the survey asked firms to provide a breakdown of both accounting and nonaccounting graduates hired into and employed by their firm in 1995.

Firms were asked to provide a breakdown of newly hired graduates by gender, ethnic/racial background and area of assignment (e.g., accounting, taxation, management consulting services). Firms were also requested to provide information on professional and paraprofessional staff, experienced recruits, as well as some general background information.

Because the 13 largest firms account for such a large proportion of newly hired graduates, a greater effort was made to obtain their responses. The firms' responses were tracked, and a series of follow-up phone calls was undertaken in an effort to maximize the collective response rate. A more complete description of the survey is presented in Appendix D.

Survey Response Rates

TABLE 16

Number of CPA Firms Surveyed for 1996 Report

<i>Number of AICPA Members Per CPA Firm</i>	<i>Total Number of CPA Firms</i>	<i>Number of CPA Firms Surveyed</i>	<i>Number of CPA Firms Responding[†]</i>	<i>Response Rate %</i>
More than 200 members	13	13	10	77
50–200 members	58	58	30	52
10–49 members	1,404	1,404	749	53
Less than 10 members	45,166*	4,401	1,600	36
All CPA firms	46,641	5,876	2,389	41

* Total includes 25,332 sole practitioners.

[†] Totals include 68 minority-owned CPA firm respondents:
 0 respondents with more than 200 members,
 0 respondents with 50–200 members,
 9 respondents with 10–49 members, and
 59 respondents with less than 10 members.

New Graduates Hired—All Degree Types

TABLE 17

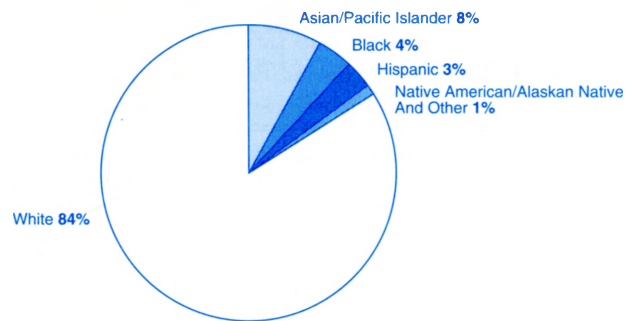
New Graduates Hired by CPA Firms by Ethnic/Racial Background*

	Minority-Owned CPA Firms	Majority-Owned CPA Firms	All CPA Firms
Asian/Pacific Islander	410	1,710	2,120
Black	430	635	1,065
Hispanic	205	665	870
Native American/Alaskan Native	0	30	30
White	280	21,585	21,865
Other	35	125	160
Total Graduates Hired — 1995	1,360	24,750	26,110
Total Graduates Hired — 1994	1,605	23,625	25,230

* Includes graduates hired with Bachelor's, Master's, and Ph.D. degrees in accounting, Bachelor's and Master's degree graduates in other disciplines, and JD degrees.

FIGURE 7

Percentage of New Graduates Hired by CPA Firms by Ethnic/Racial Background*



* Includes graduates hired with Bachelor's, Master's, and Ph.D. degrees in accounting, Bachelor's and Master's degree graduates in other disciplines, and JD degrees.

Gender Data for New Graduates Hired by CPA Firms

TABLE 18

Percentage of New Graduates Hired by CPA Firms by Gender

	Asian/ Pacific Islander (%)	Black (%)	Hispanic (%)	Native American/ Alaskan Native (%)	White (%)	Other (%)
Male	43	30	50	27	49	11
Female	57	70	50	73	51	89

Professional Staff Employed

TABLE 19

Professionals Employed by CPA Firms
by Ethnic/Racial Background

	Minority-Owned CPA Firms	Majority-Owned CPA Firms	All CPA Firms
Asian/Pacific Islander	2,550	8,575	11,125
Black	1,190	2,625	3,815
Hispanic	1,700	3,675	5,375
Native American/Alaskan Native	110	175	285
White	1,165	242,630	243,795
Other	110	2,450	2,560
Total Professionals Employed — 1995	6,825	260,130	266,955
Total Professionals Employed — 1994	8,395	246,720	255,115

Professional Staff Terminated/Resigned

TABLE 20

Professionals Terminated/Resigned From CPA Firms
by Ethnic/Racial Background

	Minority-Owned CPA Firms	Majority-Owned CPA Firms	All CPA Firms
Asian/Pacific Islander	510	1,860	2,370
Black	500	630	1,130
Hispanic	150	730	880
Native American/Alaskan Native	*	30	30
White	240	32,925	33,165
Other	60	70	130
Total Professionals Terminated/Resigned — 1995	1,460	36,245	37,705
Total Professionals Terminated/Resigned — 1994	1,470	31,915	33,385

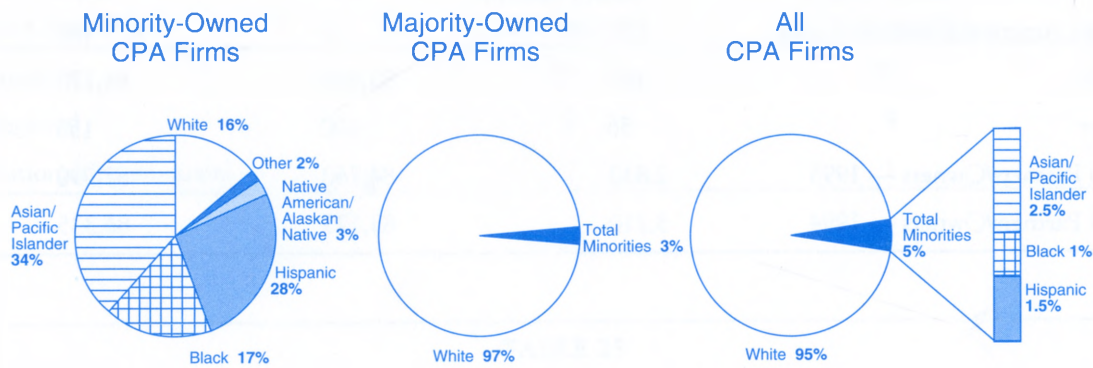
* None identified in survey.

CPAs Employed

TABLE 21
CPAs Employed by CPA Firms
by Ethnic/Racial Background

	Minority-Owned CPA Firms	Majority-Owned CPA Firms	All CPA Firms
Asian/Pacific Islander	1,380	2,565	3,945
Black	690	435	1,125
Hispanic	1,170	1,500	2,670
Native American/Alaskan Native	135	100	235
White	675	158,455	159,130
Other	70	240	310
Total CPAs Employed — 1995	4,120	163,295	167,415
Total CPAs Employed — 1994	4,320	148,000	152,320

FIGURE 8
Percentage of CPAs Employed by CPA Firms
by Ethnic/Racial Background



* Native American/Alaskan Natives and Other Minorities account for less than 0.5% of CPAs in CPA Firms.

† Percentages rounded to the nearest 0.5%.

Gender Data for CPAs Employed by CPA Firms

TABLE 22

Percentage of CPAs Employed by CPA Firms
by Gender

	<i>Asian/ Pacific Islander (%)</i>	<i>Black (%)</i>	<i>Hispanic (%)</i>	<i>Native American/ Alaskan Native (%)</i>	<i>White (%)</i>	<i>Other (%)</i>
Male	54	63	61	64	70	53
Female	46	37	39	36	30	47

Partners/Owners in CPA Firms

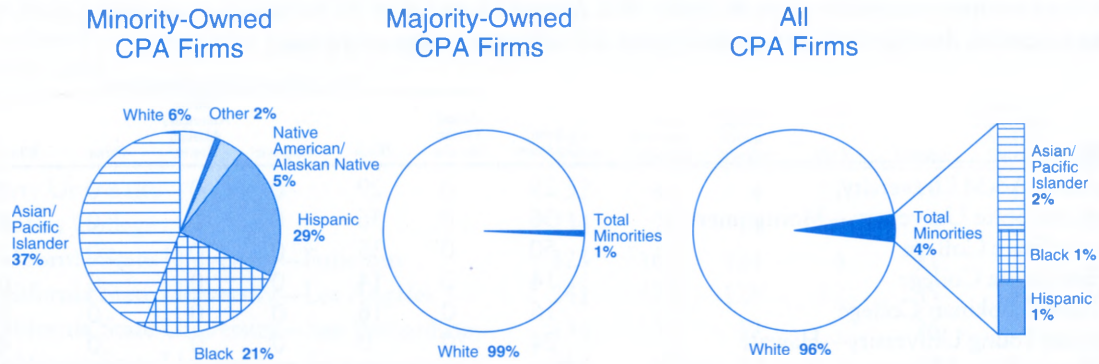
TABLE 23

Partners/Owners in CPA Firms
by Ethnic/Racial Background

	<i>Minority-Owned CPA Firms</i>	<i>Majority-Owned CPA Firms</i>	<i>All CPA Firms</i>
Asian/Pacific Islander	1,035	310	1,345
Black	610	60	670
Hispanic	820	245	1,065
Native American/Alaskan Native	130	55	185
White	180	83,990	84,170
Other	55	100	155
Total Partners/Owners — 1995	2,830	84,760	87,590
Total Partners/Owners — 1994	3,210	83,125	86,335

FIGURE 9

Percentage of Partners/Owners in CPA Firms
by Ethnic/Racial Background*†



* Native American/Alaskan Natives and Other account for less than 0.5% of all Partners/Owners in CPA Firms.

Demographic Data

TABLE 24

Demographic Characteristics of
Responding CPA Firms

CPA Firm Type	Minority-Owned CPA Firms (%)	Majority-Owned CPA Firms (%)
Local	93	90
Regional	7	9
National/International	0	1

TABLE 25

Geographic Location of
Responding CPA Firms

Geographic Location of CPA Firm	Minority-Owned CPA Firms (%)	Majority-Owned CPA Firms (%)	All CPA Firms (%)
Eastern	7	23	23
North Central	9	27	26
Southern	43	32	32
Pacific	41	18	19

APPENDIX A

Selected Graduate Data (Bachelor's)— Minority Schools

The accompanying table provides graduate data for HBCUs and other predominantly minority schools. The information presented is compiled from data received from all of the responding minority schools. In some instances, data for the ethnic/racial groups was adjusted to sum to the total.

School	Total Graduates by Ethnic/Racial Group						
	Total Graduates	Asian/ Pacific Islander	Black	Hispanic	Native American/ Alaskan Native	Other	White
Alabama A&M University	29	0	29	0	0	0	0
Alabama State University—Montgomery	36	0	36	0	0	0	0
Albany State College	50	0	35	0	0	0	15
Barber-Scotia College	14	0	14	0	0	0	0
Bethune-Cookman College	16	0	16	0	0	0	0
Brigham Young University—Hawaii	24	20	0	0	0	0	4
California State University—Los Angeles	241	128	12	35	1	39	26
Central State University—OH	23	0	23	0	0	0	0
Cheyney University of Pennsylvania	7	0	7	0	0	0	0
CUNY—Baruch College	562	203	105	68	0	68	118
Clark Atlanta University	40	0	40	0	0	0	0
DeVry Institute of Technology—CA	121	6	17	41	0	0	57
Fayetteville State University	105	12	38	3	0	0	52
Florida International University	206	18	6	122	0	9	51
Florida Memorial College	29	0	29	0	0	0	0
Grambling State University	59	0	59	0	0	0	0
Hampton University	90	0	90	0	0	0	0
Huston-Tillotson College	7	0	6	1	0	0	0
Incarnate Word College	13	0	0	11	0	0	2
Jackson State University	50	0	50	0	0	0	0
Jarvis Christian College	9	0	9	0	0	0	0
Johnson C. Smith University	11	0	11	0	0	0	0
Kentucky State University	10	0	7	0	0	0	3
Langston University	61	0	18	0	0	0	43
LeMoyne-Owen College	16	0	16	0	0	0	0
Morehouse College	34	0	34	0	0	0	0
Morris College	8	0	8	0	0	0	0
New Mexico Highlands University	16	0	0	11	1	0	4
Norfolk State University	70	0	65	0	0	0	5
North Carolina A&T State University	71	0	69	0	0	0	2
North Carolina Central University	36	0	29	0	0	0	7
Oakwood College	12	0	12	0	0	0	0
Paine College	5	0	5	0	0	0	0
Rust College	12	0	12	0	0	0	0
Shaw University	15	0	15	0	0	0	0
St. Thomas University	11	0	4	3	0	2	2
Southern University at New Orleans	32	0	32	0	0	0	0
Texas A&M International University	28	0	3	25	0	0	0
Texas Southern University	24	0	21	0	0	3	0
University of Arkansas—Pine Bluff	36	0	32	0	0	0	4
University of Maryland—Eastern Shore	18	0	17	0	0	0	1
University of Puerto Rico—Mayaguez Campus	59	0	0	59	0	0	0
University of Texas—El Paso	65	2	2	41	0	0	20
Virginia Union University	5	0	5	0	0	0	0
Wiley College	5	0	5	0	0	0	0
Xavier University of Louisiana	25	0	25	0	0	0	0
Total	2,416	389	1,068	420	2	121	416

APPENDIX B

Schools With the Largest Number of Minority Graduates (Bachelor's)

The following table provides graduate data for schools with the largest number of minority graduates with bachelor's degrees (minimum of 40 minority graduates). The information presented is compiled from data received from responding schools. In some instances, data for the ethnic/racial groups was adjusted to sum to the total.

	Total Graduates	Total Minority Graduates	Asian/ Pacific Islander	Black	Hispanic	Native American/ Alaskan Native	Other
Barry University	52	41	4	17	19	1	0
Bentley College	234	24	14	4	6	0	30
California State University—Fullerton	323	161	124	4	31	2	37
California State University—Los Angeles	241	176	128	12	35	1	39
California State University—San Bernardino	134	52	19	7	26	0	9
California State University—Sacramento	218	68	44	3	19	2	30
CUNY—Baruch College	562	376	203	105	68	0	68
CUNY—Lehman College	144	113	15	57	41	0	4
CUNY—Queens College	279	91	66	9	16	0	0
Clark Atlanta University	40	40	0	40	0	0	0
DeVry Institute of Technology—CA	121	64	6	17	41	0	0
Fayetteville State University	105	53	12	38	3	0	0
Florida International University	206	144	18	6	122	0	9
George Mason University	140	55	39	9	7	0	1
Golden Gate University	72	40	36	2	2	0	1
Grambling State University	59	59	0	59	0	0	0
Hampton University	90	90	0	90	0	0	0
Jackson State University	50	50	0	50	0	0	0
Norfolk State University	70	65	0	65	0	0	0
North Carolina A&T State University	71	69	0	69	0	0	0
Northeastern Illinois University	125	67	39	12	16	0	0
Pace University	309	114	40	45	19	0	10
Rutgers University—New Brunswick	147	47	39	4	4	0	2
St. John's University	196	45	18	13	12	2	0
Texas A&M University	369	52	21	8	23	0	0
University of Baltimore	338	64	13	45	3	3	12
University of Central Florida	224	34	17	4	11	2	7
University of Pennsylvania	104	46	41	3	2	0	0
University of Puerto Rico—Mayaguez Campus	59	59	0	0	59	0	0
University of Southern California	173	96	82	3	11	0	5
University of South Florida	371	60	17	18	25	0	0
University of Texas—El Paso	65	45	2	2	41	0	0
University of Texas—San Antonio	228	97	18	7	72	0	0
University of Washington	267	80	66	7	6	1	19

Survey Methodology

Colleges and University Accounting Programs

For this survey the population of colleges and universities granting accounting degrees was defined as all schools with accreditation in accounting plus all schools accredited in business by the American Assembly of Collegiate Schools of Business, or by the Association of Collegiate Business Schools and Programs, plus other accounting degree granting programs that appear in *Accounting Faculty Directory—1995* (Hasselback, Prentice Hall).

In late 1995, 863 schools offering bachelor's, master's, and/or Ph.D. degrees in accounting were asked for data about the school, its graduates, and faculty. Information was gathered regarding the number of each type of degree awarded, and the gender, racial/ethnic, and employment placement of individuals receiving those degrees. A copy of the questionnaire can be seen in Appendix D.

To estimate the accounting graduates from nonresponding schools, regression equations were developed that related the number of graduates with bachelor's, master's, and/or Ph.D. degrees to the number of accounting faculty for the schools that responded to the survey. The number of accounting faculty members of schools in the survey was obtained from the *Accounting Faculty Directory — 1995*.

CPA Firms

In early 1996, the AICPA conducted a survey of about 6,000 CPA firms and sole practitioners affiliated with the Institute. Questionnaires were sent to all CPA firms affiliated with the AICPA that had more than 10 AICPA members and 10 percent of the 46,641 CPA firms that have less than 10 AICPA members. Questionnaires asked firms to categorize newly hired recent college graduates by gender, ethnic/racial background, and area of assignment (i.e., accounting/auditing, taxation, management consulting services, and other specialty areas). The firms also were asked to identify themselves as majority-owned or minority-owned, and to give information on their recruiting efforts, professional and paraprofessional staff, and new hires that had experience. A total of 2,389 CPA firms responded for an overall response rate of 42 percent.

A weighted methodology was used to generate estimates for the firms that did not respond to the questionnaire. Regression analysis was used to estimate the demand by nonresponding firms for accounting graduates. For each of four firm-size categories (more than 200 AICPA members, 50–200 members, 10–49 members, and less than 10 members) regression equations were estimated that relate the number of new accounting bachelor's and master's graduates hired to the number of AICPA members for firms that responded to the survey.

Limitations of the Survey Results

A confidence interval or statement of accuracy of the results in the form of “plus or minus x percentage points” is not possible to compute. The methodology used for both surveys is not true statistical sampling because the populations surveyed are university accounting programs and CPA firms, not the individuals receiving the degrees or getting the new jobs and being characterized in the tables.



November 8, 1995

TO ADMINISTRATORS OF ACCOUNTING PROGRAMS:

The AICPA needs your assistance again this year as we gather data for our annual survey of accounting programs. The information you supply will be used for the following publications: *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits*, and *The AICPA Report on Minority Accounting Majors, Graduates, and Public Accounting Professionals*. It will also be used to update information in our database of schools that offer accounting programs.

The questionnaire consists of three brief sections:

- **School data** — information about your program is preprinted and simply needs to be updated.
- **Student data** — number of accounting majors and degrees awarded during the 1994–95 academic year with ethnic and gender breakdown.
- **Faculty data** — number of accounting faculty, ethnic and gender breakdown.

Please return all three sections in the enclosed envelope by December 8, 1995. If it is necessary to distribute sections to staff members, please make sure that all of the sections are returned to you prior to the deadline.

Your prompt response is essential for us to continue to provide current and relevant information about accounting education in the United States. If you have any questions, please contact Leticia Romeo at (212) 596–6221.

Thank you very much for your assistance.


Sincerely,

A handwritten signature in cursive script that reads "Beatrice Sanders".

Beatrice Sanders
Director

Enclosures

American Institute of Certified Public Accountants
1211 Avenue of the Americas, New York, NY 10036–8775 (212) 596–6224 • fax (212) 596–6292

The  Never Underestimate The Value.™

SECTION I: STUDENT DATA

Please review the following information about your school and accounting program(s). Make any corrections or additions directly on this sheet

College/University Name

3537

Address:

Main Telephone:

Type:

Total Enrollment:

Regional Accreditation:

Business Accreditation:

Level of Accreditation:

Accounting Accreditation:

Level of Accreditation:

UNDERGRAD DIVISION NAME:

Dean:

Accounting Program Head:

Telephone:

FAX Number:

GRADUATE DIVISION NAME:

Dean:

Accounting Program Head:

Telephone:

FAX Number:

Undergraduate Accounting Degrees Offered:

Graduate Accounting Degrees Offered:

Doctoral Accounting Degrees Offered:

How can a student fulfill the 150-hour requirement in your program?

3. **PLACEMENT OF GRADUATES WITH BACHELOR'S DEGREES AWARDED BETWEEN 9/94 AND 8/95:**

- A. Please indicate below under SECTION A, the placement of graduates who earned bachelor's degrees in accounting between 9/94 and 8/95.
- B. Of the total number of accounting graduates entered under SECTION A, please indicate under SECTION B the breakdown by male and female graduates for each placement area.
- C. Of the total number of accounting graduates entered under SECTION A, please indicate under SECTION C the breakdown by ethnic/racial groups for each placement area.

Placement Areas	SECTION A		SECTION B		SECTION C					
	Total Placement	Placement by Gender	# of graduates who went into each placement area		Placement by Ethnic/Racial Groups					
	Total # of graduates who went into each placement area	Male	Female	White	Black	Hispanic	Asian/ Pacific Islander	Native American/ Alaskan Native	Other	
a. Public Accounting	=									
b. Business/Industry	=									
c. Government	=									
d. Nonprofit Organization	=									
e. Graduate School	=									
f. Other Areas	=									
g. Unknown	=									

D. For the past academic year, are you aware of any gender-related or ethnic/race-related trends in the placement of graduates with bachelor's degrees in accounting? Please be as specific as possible in your comments.

3. ACCOUNTING/TAXATION GRADUATES WITH MASTER'S DEGREES AWARDED BETWEEN 9/94 AND 8/95:

Please indicate the number of graduates with master's degrees for each of the accounting/taxation programs awarded between 9/94 and 8/95:

Master's Programs
Number of Master's Degrees Award Between 9/94 and 8/95

- A. Master's in accounting — including MA, MS, MAcc, MPA and MAS programs _____
- B. Master's in taxation — including MBAs with a concentration in tax _____
- C. MBAs with a concentration in accounting _____
- D. Total number (A + B + C)

2. GENDER AND ETHNIC/RACE BREAKDOWN FOR ACCOUNTING/TAXATION GRADUATES WITH MASTER'S DEGREES AWARDED BETWEEN 9/94 AND 8/95:

- A. Of the total number of graduates with master's degrees entered in Q.3D above, please give the breakdown by male and female graduates (in the boxes in the left column) and by ethnic/racial groups (in the boxes along the bottom row). The box in the lower-left corner should match the total provided in Q.3D.
- B. Next, please provide as much detail as possible by specifying the number of male and female graduates within each ethnic/racial group (in the blank lines provided below).

Male	<input style="width: 80%; height: 20px;" type="text"/>	=	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>
Female	<input style="width: 80%; height: 20px;" type="text"/>	=	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>
Total	<input style="width: 80%; height: 20px;" type="text"/>	=	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>

5. **PLACEMENT OF GRADUATES WITH MASTER'S DEGREES AWARDED BETWEEN 9/94 AND 8/95:**

- A. Please indicate below under SECTION A, the placement of graduates who earned master's degrees (in accounting, taxation, or MBAs with a concentration in accounting) between 9/94 and 8/95.
- B. Of the total number of graduates entered under SECTION A, please indicate under SECTION B the breakdown by male and female graduates for each placement area.
- C. Of the total number of graduates entered under SECTION A, please indicate under SECTION C the breakdown by ethnic/racial groups for each placement area.

Placement Areas	SECTION A		SECTION B		SECTION C					
	Total Placement	# of graduates who went into each placement area	Placement by Gender		Placement by Ethnic/Racial Groups					
	Total # of graduates who went into each placement area		Male	Female	White	Black	Hispanic	Pacific Islander	Asian/ Native American/ Alaskan Native	Other
a. Public Accounting	=	=								
b. Business/Industry	=	=								
c. Government	=	=								
d. Nonprofit Organization	=	=								
e. Graduate School	=	=								
f. Other Areas	=	=								
g. Unknown	=	=								

D. For the past academic year, are you aware of any gender-related or ethnic/race-related trends in the placement of graduates with master's degrees in accounting, taxation, or MBAs with a concentration in accounting? Please be as specific as possible in your comments.

Please answer the following questions as completely and accurately as possible. If your school does not have a Ph. D. in accounting or taxation program, please skip to Part IV. Enrollment Projections.

III. Ph.D. PROGRAMS

1. DOCTORAL-LEVEL ACCOUNTING/TAXATION STUDENTS ENROLLED FOR THE 1995 FALL TERM:

- A. Please indicate the total number of doctoral-level students enrolled in accounting/taxation programs during the 1995 fall term.
- B. Of the total number of doctoral students entered in Q.1A, please give the breakdown by male and female doctoral students (in the boxes in the left column) and by ethnic/racial groups (in the boxes along the bottom row). The box in the lower-left corner should match the total provided in Q.1A.
- C. Next, please provide as much detail as possible by specifying the number of male and female doctoral students within each ethnic/racial group (in the blank lines provided below).

	=						
Male	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
Female	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
Total	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>

2. ACCOUNTING/TAXATION GRADUATES WITH DOCTORAL'S DEGREES AWARDED BETWEEN 9/94 and 8/95:

- A. Please indicate the total number of graduates who received accounting/taxation-related doctoral degrees between 9/94 and 8/95.
- B. Of the total number of graduates with doctoral degrees entered in Q.2A, please give the breakdown by male and female graduates (in the boxes in the left column) and by ethnic/racial groups (in the boxes along the bottom row). The box in the lower-left corner should match the total provided in Q.2A.
- C. Next, please provide as much detail as possible by specifying the number of male and female graduates within each ethnic/racial group (in the blank lines provided below).

	=						
Male	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
Female	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
Total	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>

Please answer the following questions as completely and accurately as possible.

IV. ENROLLMENT PROJECTIONS

1. For each of the accounting programs listed below, please indicate whether you expect enrollment at your institution two years from now to be higher, lower, or the same as current enrollment. (Please circle one number for each program. If your institution does not currently offer that program, circle "4".)

	Enrollment 2 years from now will be:				Do not know/ No opinion
	Higher than current enrollment	The same as current enrollment	Lower than current enrollment		
<u>Accounting Programs</u>					
A. Bachelor's — majors in accounting	1	2	3	4	
B. Master's in accounting — including students in MA, MS, MAcc, MPA and MAS programs	1	2	3	4	
C. Master's in taxation — including MBA students with a concentration in tax	1	2	3	4	
D. MBA students with a concentration in accounting	1	2	3	4	
E. Ph.D. students in accounting/taxation	1	2	3	4	

(Note: Please return all three sections in the enclosed envelope. If the envelope is misplaced, return all three sections to AICPA, Academic & Career Development, Curriculum Data Base Project, 1211 Avenue of the Americas, New York, NY 10036-8775.)

SECTION III: FACULTY DATA Please answer the following questions on accounting faculty as completely and accurately as possible.

1. GENDER AND ETHNIC/RACIAL BREAKDOWN FOR THE ACCOUNTING DEPARTMENT HEAD(S) FOR THE 1995 FALL TERM:

A. Please indicate the gender of the accounting department head(s) for the 1995 fall term by checking (✓) the appropriate box(es).

Undergraduate:	Male	<input type="checkbox"/>	Female	<input type="checkbox"/>
Graduate:	Male	<input type="checkbox"/>	Female	<input type="checkbox"/>

B. Please indicate the ethnicity/race of the accounting department head(s) for the 1995 fall term by checking (✓) the appropriate box(es).

	White	<input type="checkbox"/>	Black	<input type="checkbox"/>	Hispanic	<input type="checkbox"/>	Asian/ Pacific Islander	<input type="checkbox"/>	Native American/ Alaskan Native	<input type="checkbox"/>	Other	<input type="checkbox"/>
Undergraduate:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Graduate:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. ACCOUNTING FACULTY (UNDERGRADUATE AND GRADUATE) FOR THE 1995 FALL TERM:

Please indicate the total number of both full-time and part-time undergraduate and graduate accounting faculty at your school for the 1995 fall term. (Accounting Faculty is defined as accounting department head(s), professors, associate professors, assistant professors and instructors only).

A. Number of full-time accounting faculty

B. Number of part-time accounting faculty

C. Total number of full-time and part-time accounting faculty

3. GENDER AND ETHNIC/RACIAL BREAKDOWN FOR ACCOUNTING FACULTY (UNDERGRADUATE AND GRADUATE) FOR THE 1995 FALL TERM:

A. Of the total number of accounting faculty entered in Q.2C, please give the breakdown by male and female faculty (in the boxes in the left column) and by ethnic/racial groups (in the boxes along the bottom row). The box in the lower-left corner should match the total provided in Q.2C.

B. Next, please provide as much detail as possible by specifying the number of male and female faculty within each ethnic/racial group (in the blank lines provided below).

Male:	<input type="checkbox"/>	=	<input type="checkbox"/>
Female:	<input type="checkbox"/>	=	<input type="checkbox"/>
Total:	<input type="checkbox"/>	=	<input type="checkbox"/>

	White	Black	Hispanic	Asian/ Pacific Islander	Native American/ Alaskan Native	Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Thank you very much for completing this three-part survey. We would like your comments about the survey and/or trends in accounting education. The information you provide is an important resource in planning for the accounting profession.

Comments on this survey:

(Note: Please return all three sections in the enclosed envelope. If the envelope is misplaced, return all three sections to AICPA, Academic & Career Development, Curriculum Data Base Project, 1211 Avenue of the Americas, New York, NY 10036-8775.)

January 1996

Dear CPA Firm Representative:

The AICPA is conducting its annual study of accounting program administrators and CPA firms to gauge the supply of accounting graduates and the demand for public accounting recruits. The information gathered with these surveys is very useful to the Institute in planning the future of the accounting profession. The survey results are also useful to the practicing profession as a source of information for human resources planning and employment trends. The data gathered will be reported in both *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits* and *The AICPA Report on Minority Accounting Majors, Graduates, and Public Accounting Professionals*. Both reports will be available later this year.

I will greatly appreciate your participation in the study by answering the questionnaire as accurately and completely as possible. The reliability and usefulness of the results depend heavily upon broad-based participation. If it is necessary to forward this questionnaire to the appropriate party or office, please do so. As in the past, the data gathered is entirely confidential and will be used only in summary form. To ensure anonymity, we are not asking you to sign your name or your firm's name.

Please return your completed questionnaire in the enclosed postage-paid envelope by **February 29, 1996**. Your timely response is critical to the success of this important effort. If you have any questions, please contact Leticia Romeo at (212) 596-6221.

Thank you for your cooperation.

Sincerely,



Beatrice Sanders
Director

Enclosures

AICPA SURVEY ON THE EMPLOYMENT OF NEW GRADUATES AND OTHER PERSONNEL WITHIN PUBLIC ACCOUNTING

IMPORTANT

Please answer the following questions by circling the numbers corresponding to your responses or by writing in your responses. Your responses should cover your **entire** firm — **all** offices or locations.

I. Employment of New Graduates

1. We would like to determine the number of new accounting and nonaccounting graduates who began employment at your firm during **1995**. **New graduates** are defined as those who began employment at **entry-level positions** with no or only nominal previous experience with a CPA firm.

If your firm did not hire new graduates who began employment at entry-level positions in 1995, please skip to Section II on page 3.

Please indicate below the number of **new graduates** with the following degrees who began employment at your firm on a full-time basis during **1995**. (**Note:** If, for a particular degree, there were **no** graduates who began employment, enter **0**; if the information is **not available**, enter **NA**.) **Do not include** those graduates who were recruited in 1995 to begin employment in 1996.

Note: If a newly employed graduate has more than one degree, the individual should be counted only once and placed according to the highest degree.

		Number of new graduates who began employment on a full-time basis during 1995:
Accounting Degree		
A.	Bachelor's in Accounting — including other bachelor's degrees with majors in accounting	<input style="width: 100%;" type="text"/>
B.	Master's in Accounting — including MA, MS, MAcc, MPA and MAS degrees	<input style="width: 100%;" type="text"/>
C.	Master's in Taxation — including MBAs with a concentration in tax	<input style="width: 100%;" type="text"/>
D.	MBAs with a concentration in accounting	<input style="width: 100%;" type="text"/>
E. TOTAL:	A+B+C+D=	<input style="width: 100%;" type="text"/>
Nonaccounting Degree		
F.	Bachelor's degree in nonaccounting major	<input style="width: 100%;" type="text"/>
G.	Master's or higher degree in nonaccounting major	<input style="width: 100%;" type="text"/>
H.	J.D. in Law	<input style="width: 100%;" type="text"/>
I. TOTAL:	F+G+H=	<input style="width: 100%;" type="text"/>
J. GRAND TOTAL:	=E+I=	<input style="width: 100%;" type="text"/>

2. Please indicate below the **gender breakdown** of new graduates who began employment at your firm on a full-time basis during **1995**.

Gender	Number of new graduates employed on a full-time basis during 1995 who are:
A. Male	<input style="width: 60px; height: 20px;" type="text"/>
B. Female	<input style="width: 60px; height: 20px;" type="text"/>
C. TOTAL:	A+B = <input style="width: 100px; height: 20px;" type="text"/> = Line J in Q.1

3. Please indicate below the **ethnic/racial breakdown by gender** of new graduates who began employment at your firm on a full-time basis during **1995**. If the gender breakdown is not available, please provide the total numbers by ethnic/racial group.

Ethnic/Racial Group	Total number of new graduates employed on a full-time basis during 1995 who are:	Gender Male Female
A. White	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/> <input style="width: 60px; height: 20px;" type="text"/>
B. Black	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/> <input style="width: 60px; height: 20px;" type="text"/>
C. Hispanic	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/> <input style="width: 60px; height: 20px;" type="text"/>
D. Asian/Pacific Islander	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/> <input style="width: 60px; height: 20px;" type="text"/>
E. Native American/Alaskan Native ...	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/> <input style="width: 60px; height: 20px;" type="text"/>
F. Other	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/> <input style="width: 60px; height: 20px;" type="text"/>
G. TOTAL:	A+B+C+D+E+F = <input style="width: 100px; height: 20px;" type="text"/> = Line J in Q.1	

4. Please indicate below the number of new graduates who began employment at your firm on a full-time basis during **1995** who have been assigned primarily to the following **areas**.

Area	Number of new graduates employed on a full-time basis during 1995 who have been assigned primarily to:
A. Accounting/Auditing	<input style="width: 60px; height: 20px;" type="text"/>
B. Taxation	<input style="width: 60px; height: 20px;" type="text"/>
C. MIS/Computer	<input style="width: 60px; height: 20px;" type="text"/>
D. Management Services (other than MIS)	<input style="width: 60px; height: 20px;" type="text"/>
E. Other Areas	<input style="width: 60px; height: 20px;" type="text"/>
F. TOTAL:	A+B+C+D+E = <input style="width: 100px; height: 20px;" type="text"/> = Line J in Q.1

5. Please provide the following recruiting information for those new graduates who began employment at your firm on a full-time basis during **1995**.

Recruiting Information

Number of:

A. On Campus Recruiting:

Candidates interviewed on campus

Candidates interviewed on campus who visited your office

Candidates interviewed on campus who were offered jobs

Candidates interviewed on campus who were hired

B. Off Campus Recruiting:

Other new graduates who were initially interviewed

Other new graduates who were offered jobs

Other new graduates who were hired

Note: The total number of new graduates hired in A and B should equal the number in line J in Q.1.

II. Other Personnel Information

Note: The following section applies to all employees at your firm during **1995**, including yourself. If some of the information for the following questions is not available, **enter N/A**.

6. **Professional staff** are defined as CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting.

A. What is the **total** number of **professional staff employed** in your firm as of **December 31, 1995**? Include yourself and your partners.

B. What is the **total** number of **professional staff** in your firm who were **terminated or resigned** during **1995**? Include partners.

7. Under **SECTION I** below, please indicate the **gender breakdown** of the **professional staff employed** in your firm as of **December 31, 1995**.

Under **SECTION II** below, please indicate the **gender breakdown** of the **professional staff** in your firm who were **terminated or resigned** during **1995**.

	SECTION I	SECTION II
Gender	Number of professionals employed as of 12/31/95 who are:	Number of professionals terminated/resigned during 1995 who are:
A. Male	<input type="text"/>	<input type="text"/>
B. Female	<input type="text"/>	<input type="text"/>
C. TOTAL:	A+B= <input type="text"/> = Q.6A	A+B= <input type="text"/> = Q.6B

8. Under **SECTION III** below, please indicate the **ethnic/racial breakdown** of the **professional staff employed** in your firm as of **December 31, 1995**.

Under **SECTION IV** below, please indicate the **ethnic/racial breakdown** of the **professional staff** in your firm who were **terminated or resigned** during **1995**.

Ethnic/Racial Group	SECTION III		SECTION IV	
	Number of professionals employed as of 12/31/95 who are:		Number of professionals terminated/resigned during 1995 who are:	
A. White	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B. Black	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
C. Hispanic	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D. Asian/Pacific Islander	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
E. Native American/Alaskan Native ...	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
F. Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
G. TOTAL:	A+B+C+D+E+F= <input type="text"/> = Q.6A		A+B+C+D+E+F= <input type="text"/> = Q.6B	

9. Please indicate the **number of CPAs** among the **professional staff employed** in your firm as of **December 31, 1995**. Include partners.

10. Of the total **number of CPAs** entered in **Q.9**, please indicate below the **gender breakdown**.

Gender	Number of CPAs who are:
A. Male	<input type="text"/>
B. Female	<input type="text"/>
C. TOTAL:	A+B = <input type="text"/> = Q.9

11. Of the total **number of CPAs** entered in **Q.9**, please indicate below the **ethnic/racial breakdown by gender**. If the gender breakdown is not available, please provide the total number of CPAs by ethnic/racial group.

Ethnic/Racial Group	Total number of CPAs who are:	Gender	
		Male	Female
A. White	<input type="text"/>	<input type="text"/>	<input type="text"/>
B. Black	<input type="text"/>	<input type="text"/>	<input type="text"/>
C. Hispanic	<input type="text"/>	<input type="text"/>	<input type="text"/>
D. Asian/Pacific Islander	<input type="text"/>	<input type="text"/>	<input type="text"/>
E. Native American/Alaskan Native ...	<input type="text"/>	<input type="text"/>	<input type="text"/>
F. Other	<input type="text"/>	<input type="text"/>	<input type="text"/>
G. TOTAL:	A+B+C+D+E+F = <input type="text"/> = Q.9		

12. Please indicate the **number of partners** among the **professional staff employed** in your firm as of **December 31, 1995**.

13. Of the total **number of partners** entered in **Q.12**, please indicate below the **gender breakdown**.

Gender	<u>Number of partners who are:</u>
A. Male	<input type="text"/>
B. Female	<input type="text"/>
C. TOTAL:	A+B= <input type="text"/> = Q.12

14. Of the total **number of partners** entered in **Q.12**, please indicate below the **ethnic/racial breakdown**.

Ethnic/Racial Group	<u>Number of partners who are:</u>
A. White	<input type="text"/>
B. Black	<input type="text"/>
C. Hispanic	<input type="text"/>
D. Asian/Pacific Islander	<input type="text"/>
E. Native American/Alaskan Native	<input type="text"/>
F. Other	<input type="text"/>
G. TOTAL:	A+B+C+D+E+F= <input type="text"/> = Q.12

15. **Experienced recruits** are defined as professional staff hired at above entry level. Was the total number of **experienced recruits** employed by your firm during **1995** higher, lower or the same as the number employed during **1994**? (circle one only)

1. Higher
2. The Same
3. Lower

16. **Paraprofessional staff** are defined as nonprofessional staff hired to assist professional staff with clerical and other duties which would not be defined as traditional office duties.

A. Does your firm employ **paraprofessional staff**? (circle one only)

1. Yes
2. No

B. If **yes**, was the total number of **paraprofessional staff** employed by your firm during **1995** higher, lower or the same as the number employed during **1994**? (circle one only)

1. Higher
2. The Same
3. Lower

III. Background Information

17. In which **state** is your firm's headquarters located?

18. Which of the following most closely describes your firm? (circle one only)

1. Local Firm
2. Regional Firm
3. National/Multinational Firm

19. Is your firm/practice minority-owned? (Minority-owned is defined as majority ownership by those of Black, Native American/Alaskan Native, or Asian/Pacific Islander races or of Hispanic ethnic origin.) (circle one only)

1. Yes
2. No

20. Please indicate below the **number of AICPA members** in your **entire** firm. (If this number is not available, please provide your best estimate.) (circle one only)

- | | |
|------------------|------------------------|
| 1. 1–2 members | 5. 25–49 members |
| 2. 3–4 members | 6. 50–99 members |
| 3. 5–9 members | 7. 100 or more members |
| 4. 10–24 members | |

Thank you very much for completing this survey. We would like your comments about the survey and/or trends in the accounting profession. The information you provide is an important resource in planning for the profession.

Please return the questionnaire in the postage-paid envelope provided or send to:

AICPA Survey on the Employment of New Graduates
and Other Personnel Within Public Accounting
Academic & Career Development
1211 Avenue of the Americas
New York, NY 10036–8775

APPENDIX E

Breakdown of Geographic Regions Referred to in Tables 6 and 25

Eastern	North Central	Southern	Pacific
Connecticut	Colorado	Alabama	Alaska
Delaware	Illinois	Arkansas	Arizona
District of Columbia	Indiana	Florida	California
Maine	Iowa	Georgia	Hawaii
Maryland	Kansas	Kentucky	Idaho
Massachusetts	Michigan	Louisiana	Nevada
New Hampshire	Minnesota	Mississippi	Oregon
New Jersey	Missouri	New Mexico	Utah
New York	Montana	North Carolina	Washington
Pennsylvania	Nebraska	Oklahoma	
Rhode Island	North Dakota	Puerto Rico	
Vermont	Ohio	South Carolina	
	South Dakota	Tennessee	
	West Virginia	Texas	
	Wisconsin	Virginia	
	Wyoming		

AICPA Scholarships for Minority Accounting Students—Academic Year 1996–97

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Ketzler	Annie	R	N	U	University of Alaska / Fairbanks	AK	2,500.00
Carrillo	Freida	K	N	U	University of Alaska / Southeast	AK	2,000.00
Still	Sonja	O	N	U	Alabama A&M University	AL	1,500.00
Drake	Patrick		R	U	Alabama A&M University	AL	3,000.00
McClendon	Tamika	R	R	U	Alabama State University/ Montgomery	AL	3,000.00
Francis	Analisa	L	N	U	Oakwood College	AL	2,000.00
Wright	Wandalyn	P	R	U	Talladega College	AL	3,500.00
Farris	Sharon	R	N	U	Troy State University	AL	2,500.00
Graham	Alice		N	U	Tuskegee University	AL	2,000.00
Locklear	Ashley	J	N	U	University of South Alabama	AL	1,500.00
Thomas	Sherrie	L	N	U	University of Alabama	AL	2,000.00
Washington	Tonya	M	N	U	Arkansas State University	AR	1,500.00
Tran	Ume	T	N	U	Hendrix College	AR	2,000.00
Hatch	Byron	A	N	U	University of Central Arkansas	AR	1,500.00
Huandira	Suniani	H	N	U	Northern Arizona University	AZ	2,000.00
Herrera	Michael	L	N	U	University of Arizona	AZ	2,000.00
Emerson	Audrey	L	N	U	University of Arizona	AZ	2,500.00
Williams	Tanya	M	N	U	Cal State University/Northridge	CA	1,500.00
Au	Kristen	T	R	U	Cal State University/Northridge	CA	2,000.00
Aguirre (CA)	Eric	R	R	U	California State Univ / Los Angeles	CA	2,000.00
Doughtie	Christine	R	N	U	California Poly State Univ/SLO	CA	2,500.00
Lam	Raymond	T	N	U	California State Univ/ Fullerton	CA	2,500.00
Castellon	Frank	M	N	U	California State University/Fresno	CA	2,500.00
Christian	Mark		N	U	Loyola Marymount University	CA	1,500.00
Chang	Lisa	H	N	U	San Francisco State University	CA	1,500.00
Diaz	Gilberto		N	U	San Francisco State University	CA	1,500.00
Campos	Alma	D	N	U	Univ of California / Santa Barbara	CA	2,000.00
Navarro (CA)	Ana	R	N	U	University of La Verne	CA	3,500.00
David	Mutunga		N	U	University of California-Riverside	CA	2,000.00

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LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Credo	Daisy	M	N	U	University of San Diego	CA	2,000.00
Ramirez	Juan Luis	J	N	G	University of Southern California	CA	3,000.00
Galvan	Roberto	N	N	G	University of Southern California	CA	2,000.00
Rodriguez	Josephine	B	N	U	Adams State Coll	CO	2,000.00
Vigil	Gregory	T	N	U	University of Colorado/Boulder	CO	1,500.00
Pollard	Herbert	S	N	U	University of Denver	CO	1,500.00
Martinez	Christine	M	N	G	University of Denver	CO	1,500.00
Vigil	Robert	G	N	U	University of Southern Colorado	CO	2,500.00
Bailey	Roxanne	S	N	U	University of Connecticut	CT	2,000.00
Clarke	Wendy	A	N	G	University of New Haven	CT	3,000.00
Balogun	Stephen	O	N	U	George Washington University	DC	3,000.00
Park	Si	Y	N	U	George Washington University	DC	1,500.00
Spres	Tony	R	N	U	Howard University	DC	2,000.00
Goodwin	Reamona	D	R	U	Univ of the District of Columbia	DC	2,000.00
Riggins	Nicode		N	U	Florida A&M University	FL	1,500.00
Garcia	Mercy	E	N	U	Florida International University	FL	2,000.00
Elias	Desiree	M	N	G	Florida International University	FL	4,000.00
Power	Rebecca		N	U	Florida International University	FL	1,500.00
Martinez, Jr.	Jorge	L	R	G	Florida International University	FL	1,500.00
Aguilar	Noe	M	N	G	Florida International University	FL	2,500.00
Laurent	Marvine	N	N	U	Florida International University	FL	1,500.00
Gilmour	Flor	M	N	U	Florida International University	FL	1,500.00
Garcia	Frances	M	N	U	Florida International University	FL	3,000.00
Valencia	Adrian		N	U	Florida International University	FL	1,500.00
Chin	Kim	D	R	U	Florida International University	FL	2,000.00
Soriano	Angelica	M	N	U	Florida International University	FL	1,500.00
Lama	Michele		R	G	Florida International University	FL	5,000.00
Morillas	Suzel	M.	R	G	Florida State University	FL	1,500.00
Baker	Bryan	D	N	G	Florida State University	FL	2,500.00

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LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Malcolm	Kalunda	T	R	U	Florida State University	FL	1,500.00
Perez	Francisco	M	R	U	Northwood University	FL	3,500.00
Rivas	Willy	A	N	G	St Thomas University - FL	FL	1,500.00
Santana	Christina	R	N	U	University of Central Florida	FL	3,000.00
Marthe	Maria	D	N	U	University of Central Florida	FL	3,000.00
Ulloa	Melanie		N	U	University of Central Florida	FL	1,500.00
Verdejo	Lymari	L	N	U	University of Central Florida	FL	1,500.00
Cintron	Javier	J	N	U	University of Florida	FL	2,000.00
Lamorena	Karen	B	N	G	University of Florida	FL	1,500.00
Silva	Sandra		N	U	University of Miami	FL	1,500.00
Adams	Marisa	N	N	U	University of Miami	FL	1,500.00
DeLaCruz	Jose	A	R	U	University of Miami	FL	1,500.00
Rodriguez	Shirley		N	G	University of Miami	FL	2,000.00
Rodriguez	Doris	J	N	U	University of Miami	FL	1,500.00
Fernandez	Madeline		R	G	University of Miami	FL	5,000.00
Cela	Lev		R	U	University of Miami	FL	5,000.00
Zurbaran	Euclid	P	R	G	University of Miami	FL	4,000.00
Torres	Steven		N	U	University of South Florida	FL	2,000.00
Ashe	Paul		R	U	University of South Florida	FL	1,500.00
Burns	Dandrea	N	N	U	Albany State College	GA	2,000.00
Brantley	Shartia	R	R	U	Albany State College	GA	2,500.00
Silver	Ozwanna	J	N	U	Clark Atlanta University	GA	1,500.00
Cray	Bridgette	D	R	U	Clark Atlanta University	GA	3,000.00
Moses	Douglas	A	N	U	Georgia Southwestern College	GA	1,500.00
Taylor	Ian	C	N	U	Morehouse College	GA	1,500.00
Hodnett	Tyrone		N	G	University of Georgia	GA	2,500.00
Gorham	Jeanine	M	R	G	University of Georgia	GA	2,500.00
Thompson	Tonika	L	N	U	University of Georgia	GA	2,000.00
Bussey	Chandra	L	N	G	University of Georgia	GA	2,500.00

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Carley	Patrick		R	U	Valdosta State University	GA	3,000.00
Sese	Raul	A	N	U	DePaul University	IL	1,500.00
Weathers	Natasha	D	N	U	Robert Morris College	IL	1,500.00
Cardenas	Rosa		N	U	St Xavier College	IL	1,500.00
Torres (MP)	Yolanda		N	U	Univ of Illinois / Urbana-Champaign	IL	2,500.00
Martinez	Steven	D	N	U	Univ of Illinois / Urbana-Champaign	IL	1,500.00
Jones (AA)	Ken		N	U	University of Illinois / Chicago	IL	3,500.00
Flowers	LaShanda		N	U	Ball State Univ	IN	2,000.00
Sherrrod	Candace	B	N	U	Indiana University Bloomington	IN	1,500.00
Freeman	Patrick	A	N	U	Indiana University Bloomington	IN	1,500.00
Porrata-Doria	Isabel	M	N	U	Manchester College	IN	2,000.00
Perez	Jessica	M	N	U	University of Notre Dame	IN	1,500.00
Anderson	Michelle	R	R	U	University of Kentucky	KY	2,000.00
Evans	Sherrelle	V	N	U	Dillard University	LA	1,500.00
Dorsey	Twana	T	N	U	Dillard University	LA	2,000.00
Aubespain	Larita	Y	N	U	Grambling State University	LA	2,000.00
Fiffie	Viator	F	N	U	Grambling State University	LA	2,000.00
Gonzalez	Erica	K	N	U	Louisiana State Univ and A&M College	LA	2,000.00
Nguyen	Le	H	R	U	Louisiana State Univ and A&M College	LA	1,500.00
Bush	Brandi	R	R	U	Louisiana State Univ and A&M College	LA	3,500.00
Norton	Tanika	R	N	U	Louisiana Tech University	LA	1,500.00
Currie	Paula	N	N	U	Northeast Louisiana University	LA	1,500.00
Grobler	Marc	D	N	U	Tulane University	LA	2,000.00
Hatcher	Dorothy	L	N	U	University of New Orleans	LA	1,500.00
Sargent	Toinita	L	N	U	Xavier University of Louisiana	LA	2,500.00
Burrell	Delena	M	R	U	Xavier University of Louisiana	LA	2,500.00
Charles	Jennifer	E	R	U	Xavier University of Louisiana	LA	3,500.00
Burke	Vivien	V	N	U	Atlantic Union College	MA	2,000.00
Folowosell	Feyifolu	A	N	U	Boston University	MA	2,000.00

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Leon	Jose	R	N	U	Boston University	MA	3,500.00
Thomas	Deborah	E	N	U	Bowie State College	MD	3,000.00
Brame	Monica	Y	N	U	Morgan State University	MD	1,500.00
Edwards	Andrew	N	N	U	Morgan State University	MD	2,000.00
Durbal	Nonadia		N	U	University of Baltimore	MD	2,000.00
Um	Julie	J	N	U	University of Maryland, College Park	MD	2,000.00
Diep	Tracey	M	N	U	University of Maryland, College Park	MD	2,000.00
Massiah	Turkessa	A	N	U	University of Maryland, College Park	MD	1,500.00
Deppe	Jeremy	D	N	U	Calvin College	MI	2,000.00
Malone	Jamal	K	N	U	Michigan State University	MI	1,500.00
Bass	Shannon	D	R	U	Michigan State University	MI	2,000.00
Thomas	Valisa	T	R	G	Michigan State University	MI	1,500.00
Scroggins	Craig	D	N	U	University of Michigan / Flint	MI	2,000.00
Ellis	Lisa	M	N	U	University of Detroit / Mercy	MI	2,000.00
Cobb	Roxanne	R	R	U	University of Detroit / Mercy	MI	2,000.00
Taylor	Annette	L	N	U	Bemidji State College	MN	1,500.00
Heppner	(MP) Marci	A	R	U	Northwestern College/MN	MN	2,500.00
Sanchez	Carlos	L	N	U	Washington University	MO	2,500.00
Cummings	Valerie	A	N	G	Washington University	MO	2,000.00
Liddell	Marguerite	J	N	U	Jackson State University	MS	2,000.00
Tillman V	Charles	D	N	U	Jackson State University	MS	1,500.00
Nelson	Sonda	T	R	U	Jackson State University	MS	2,000.00
Barclow	Brandon	R	N	U	Jackson State University	MS	2,000.00
Thompson	Tonja	F	N	U	University of Mississippi	MS	1,500.00
Johnson	Latonya	N	N	U	William Carey College	MS	1,500.00
Stafford	Kyla	Q	N	U	Montana State University	MT	1,500.00
Campbell	Jennifer	S	N	U	Bennett College	NC	2,000.00
Bellamy	(AA) Stephanie	L	N	G	Duke University	NC	2,500.00
Darpino	Jill	M	N	G	East Carolina University	NC	5,000.00

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AICPA Scholarships for Minority Accounting Students—Academic Year 1996–97

LASTNAME	FIRSTNAME	MIDDLE	RENEWAL / NEW*	GRAD/ UNDER*	SCHOOL	STATE	AWARD
Moore	Roxane	S	N	U	Fayetteville State Univ	NC	2,000.00
Peterkin	Shanikwa	D	N	U	Johnson C Smith University	NC	1,500.00
Morgan	Katina	P	N	U	North Carolina A&T State University	NC	1,500.00
Cooper	Ebony	Y	N	U	North Carolina A&T State University	NC	1,500.00
Diggs	Cedra	J	N	U	North Carolina A&T State University	NC	2,000.00
Pierce	Kevin	L	R	U	North Carolina A&T State University	NC	2,000.00
Cole	Danielle	M	N	U	North Carolina A&T State University	NC	1,500.00
Jones	Nathaniel		N	U	North Carolina A&T State University	NC	1,500.00
Lyons	Sherri	R	N	U	North Carolina A&T State University	NC	1,500.00
Spruill	Latanya	S	N	U	North Carolina A&T State University	NC	1,500.00
Harrison	Kyle	S	N	U	North Carolina A&T State University	NC	1,500.00
Davis	Domeica	J	R	U	North Carolina A&T State University	NC	2,000.00
Johnson	Shaundalyn		N	U	North Carolina A&T State University	NC	1,500.00
Greene	Terrance	D	N	U	North Carolina A&T State University	NC	1,500.00
McLeod	Krista	D	N	U	North Carolina A&T State University	NC	1,500.00
Woodruff	Nathan	L	N	U	North Carolina A&T State University	NC	1,500.00
Dorsey	Jada		R	U	North Carolina A&T State University	NC	1,500.00
Royal	Erica	L	N	U	North Carolina A&T State University	NC	1,500.00
Lucas	Charryse	R	N	U	North Carolina A&T State University	NC	1,500.00
Dixon	Latonya	L	R	U	North Carolina A&T State University	NC	2,000.00
Stubbs	Ebony	W	N	U	North Carolina A&T State University	NC	2,500.00
Belcher	Tina	C	N	U	North Carolina A&T State University	NC	1,500.00
Green	Robert	D	N	U	North Carolina A&T State University	NC	1,500.00
Lee	Tammy	N	N	U	North Carolina A&T State University	NC	1,500.00
Able	Tanya	F	N	U	North Carolina A&T State University	NC	1,500.00
Walston	Kimberly	R	N	G	North Carolina Central University	NC	5,000.00
Kelly	Kuri	M	N	G	North Carolina State University	NC	2,500.00
Wolfe	April	L	N	G	University of NC / Chapel Hill	NC	1,500.00
Duren	Marcus	G	N	U	University of NC/ Charlotte	NC	2,000.00

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AICPA Scholarships for Minority Accounting Students—Academic Year 1996–97

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Woods	Tamika	L	R	U	University of NC/ Charlotte	NC	4,000.00
Schwarfing	Kammi	M	N	G	Chadron State College	NE	1,500.00
Damian	Michael	J	N	U	University of Nebraska / Lincoln	NE	2,000.00
Garza	Jaime		N	U	University of Nebraska / Lincoln	NE	1,500.00
Perez	Thomas		N	U	Farleigh-Dickinson University/Teaneck	NJ	2,000.00
Espinoza	Maria	E	N	U	Montclair State College	NJ	2,000.00
Still	Patrick	V	N	U	Rutgers / New Brunswick	NJ	1,500.00
Bishop	Nykema	N	N	U	Rutgers / New Brunswick	NJ	1,500.00
Rich	Terri		R	U	Rutgers University/ Newark	NJ	2,500.00
Rocha	Sami	K	N	U	New Mexico State University	NM	2,000.00
Hawkins	Rocke	S	N	U	New Mexico State University	NM	2,000.00
Morrison	Stephanie	M	N	U	New Mexico State University	NM	1,500.00
House	Lori	A	N	U	New Mexico State University	NM	3,500.00
Moten	Derrick	D	N	U	New Mexico State University	NM	1,500.00
Mendoza	William		N	U	New Mexico State University	NM	2,000.00
Hartell	Patricia	A	N	G	New Mexico State University	NM	2,000.00
Raphael	Michelee	P	R	U	CUNY / Medgar Evers College	NY	1,500.00
Lambert	Loreen		N	U	CUNY / Medgar Evers College	NY	1,500.00
Moore	Golda	C	N	U	CUNY / Medgar Evers College	NY	2,000.00
Gill	Reginald	C	N	U	CUNY / Medgar Evers College	NY	2,500.00
Bresett	Julie	K	N	U	Clarkson University	NY	1,500.00
Reyes	Alexander		N	U	Fordham University	NY	2,000.00
Gamez	Erick	S	N	U	Fordham University	NY	2,000.00
Hidalgo	Marcos		N	U	Hofstra Univ	NY	1,500.00
Brilliant	Ralph		N	U	Iona College	NY	1,500.00
Le	Nga		R	U	LeMoyne College	NY	1,500.00
Scott	Tamara	S	N	U	Long Island University / Brooklyn	NY	2,000.00
Sijuwade	Rotimi	D	N	U	New York University	NY	1,500.00
Garcia	Angelica	P	N	U	New York University	NY	2,500.00

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Wright	Celia (AA)	A	N	G	SUNY / Albany	NY	3,000.00
Irving	Kendra	J	N	U	SUNY / Buffalo	NY	1,500.00
Koo	William	Y	N	U	SUNY College/ New Palz	NY	2,000.00
Tasevski	Lisa	J	N	U	Franklin Univ	OH	1,500.00
Brandyberry	Tulena		N	U	Miami University	OH	2,000.00
Thys	Karine		N	U	University of Dayton	OH	1,500.00
Henderson	Sauna	J	N	U	Wright State University	OH	2,500.00
Churchwell	Yolanda	K	R	U	Wright State University	OH	2,000.00
Groves	Mitzi	A	N	U	Oklahoma City Univ / Oklahoma	OK	2,000.00
Parrish	Jaime	M	N	U	Oklahoma State University	OK	1,500.00
Fields	Abdul	J	N	U	University of Oklahoma	OK	2,000.00
Thompson	April		N	G	University of Tulsa	OK	2,000.00
McHolland	Carrie	M	N	U	University of Tulsa	OK	2,000.00
Murata	Allison	A	N	G	University of Oregon	OR	2,500.00
Robinson	Nathaniel	B	N	U	Drexel University	PA	3,000.00
Bey	Crystal	D	N	U	Duquesne University	PA	1,500.00
Brown	Marva	L	R	U	Duquesne University	PA	2,500.00
Borro	Jennifer	E	N	U	Elizabethtown College	PA	2,000.00
Feliciano	Lisa		N	U	King's Coll	PA	2,500.00
Anthony	Heather	M	R	U	Pennsylvania State Univ/ Univ Park	PA	2,000.00
Harris	Shawn	C	N	U	Temple University	PA	2,500.00
Allen	Danielle	M	N	U	Temple University	PA	2,000.00
Emejulu	Tagbo	F	N	U	Temple University	PA	2,500.00
Kunimoto	Ken	A	N	U	University of Pennsylvania	PA	2,500.00
Parler	Nikki	O	N	U	Widener University	PA	1,500.00
Brown	Janet	L	N	U	South Carolina State University	SC	2,000.00
Jefferson	Andretta	L	N	U	University of SC / Spartanburg	SC	2,000.00
Harvin	Ernest	A	N	U	University of South Carolina at Aiken	SC	2,500.00
Banks	Bonita	O	N	G	Winthrop University	SC	2,000.00

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Thomas	Eugene	L	N	U	Winthrop University	SC	1,500.00
Williams	Susan	C	R	U	Middle Tennessee State University	TN	1,500.00
Valle (TN)	Isabel	E	N	U	University of Tennessee / Knoxville	TN	1,500.00
Smith	Lafasha	D	R	U	University of Memphis	TN	1,500.00
Lay	Zondra	D	N	U	University of Tennessee\Chattanooga	TN	1,500.00
Fox	Raquel	L	N	U	Baylor University	TX	2,000.00
Hernandez	Maria	E	N	G	Hardin-Simmons Univ	TX	2,500.00
Nash	Tiffany	E	R	U	Lamar University	TX	1,500.00
Bautista	Laura	J	R	U	Our Lady of the Lake University	TX	2,500.00
Hernandez	Joel		R	U	Our Lady of the Lake University	TX	2,000.00
Bruns	Angela	D	N	G	Southern Methodist University	TX	2,500.00
Orta	Lorene		N	U	St Mary's University of San Antonio	TX	2,000.00
Dominguez	Domingo	A	N	U	Texas A&I University	TX	2,000.00
Rojas	Jaime	C	R	G	Texas A&M University	TX	5,000.00
Castillo	Regina	D	N	U	Texas A&M University	TX	2,000.00
Clute	Gloria	A	N	U	Texas A&M University/Corpus Christi	TX	2,000.00
Perez	Rebecca		N	U	Texas Tech University	TX	1,500.00
Somano	Nicolas	M	N	U	Trinity University	TX	2,000.00
Garcia	Mayra	I	R	U	Trinity University	TX	3,000.00
Hernandez	Javier		N	U	Univ of St Thomas	TX	2,000.00
Su	Trang	N	R	U	University of North Texas	TX	3,500.00
Hall	Eugena	R	N	U	University of North Texas	TX	2,000.00
Hall	Tiffany	L	N	U	University of Texas / Arlington	TX	1,500.00
Sellers	Kelvin	F	N	U	University of Texas / Arlington	TX	2,000.00
Miller	Stephen	C	R	U	University of Texas / Austin	TX	2,000.00
George	Yolanda		R	G	University of Texas / Austin	TX	2,500.00
Branker (AA)	Carlton	R	N	G	University of Texas / Austin	TX	3,000.00
Triana	Maria	D	N	U	University of Texas / Austin	TX	1,500.00
Torres	Claudia	A	N	U	University of Texas / Austin	TX	3,500.00

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Sato	Dalen	H	R	G	University of Texas / Austin	TX	3,500.00
Hicks	Rohelen		N	U	University of Texas / Dallas	TX	1,500.00
Najera	Melissa	M	N	U	University of Texas / El Paso	TX	1,500.00
Brown	Carmen	G	N	U	University of Texas / El Paso	TX	1,500.00
Kongdara	Deth	T	N	U	West Texas State University	TX	1,500.00
Velez	Jaime		N	U	Brigham Young University/ Utah	UT	1,500.00
Ashdown	Andrea	Z	N	G	University of Utah	UT	3,500.00
Perez	Cynthia	E	R	U	Eastern Mennonite University	VA	2,500.00
Chew	Jenny	T	N	U	George Mason University	VA	2,000.00
Matthews	Dana	M	N	U	Hampton University	VA	2,500.00
Johnson	Kia	J	N	U	Hampton University	VA	2,500.00
Johnson	Stacey	L	N	U	Hampton University	VA	3,000.00
Austin	Frankie	E	R	U	Hampton University	VA	2,000.00
Jenkins	Ebony	U	N	U	Hampton University	VA	1,500.00
Bond	Barbara	L	N	U	Norfolk State University	VA	1,500.00
Vong	Khenh	Y	N	U	University of Richmond	VA	1,500.00
Cuadros	Antonio	E	N	U	University of Virginia	VA	2,500.00
Cuadros	Abel	E	N	U	University of Virginia	VA	1,500.00
Foreman	Marcus	J	N	G	University of Virginia	VA	2,000.00
Williams	Sharon	E	N	U	Virginia State University	VA	1,500.00
Bright	Kimberly	N	N	U	Virginia State University	VA	1,500.00
Nguyen	Tuan	K	N	U	Seattle University	WA	1,500.00
Irizarry-Gierzak	Nitza	I	N	U	Univ of Wisconsin / Whitewater	WI	2,000.00
Calva	Jeremy	R	N	U	University of Wisconsin / Madison	WI	1,500.00
Golden	Brian	K	R	G	Marshall University	WV	3,000.00
Martinez	Floyd	A	N	U	Shepherd College	WV	1,500.00
Aragon	Angela		R	U	University of Wyoming	WY	2,000.00
Total Number of Awards : 288						TOTAL	\$597,000.00

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